

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

Re: ECF No. 20458, 20467

**DECLARATION OF DENNIS P. BARRETT IN ACCORDANCE WITH THE
PUERTO RICO RECOVERY ACCURACY IN DISCLOSURES ACT**

I, Dennis P. Barrett, being duly sworn, state the following under penalty of perjury and that the following is true and correct to the best of my knowledge, information, and belief:

1. I am a Senior Managing Director with Ankura Consulting Group, LLC (“**Ankura**” or the “**Firm**”), an independent global management consulting firm that provides expert services to businesses in various professional areas including bankruptcy and turnaround and restructuring. Ankura is financial advisor to the Puerto Rico Fiscal Agency and Financial Advisory Authority (the “**AAFAF**”) and the Puerto Rico Electric Power Authority (“**PREPA**”). AAFAF is the sole entity authorized to act on behalf of all Puerto Rico’s governmental entities, including the (i) Commonwealth of Puerto Rico (the “**Commonwealth**”); (ii) Puerto Rico Sales Tax Financing

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the elected Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Corporation (“**COFINA**”); (iii) Puerto Rico Highways and Transportation Authority (“**HTA**”); (iv) Employees Retirement System of the elected Government of the Commonwealth of Puerto Rico (“**ERS**”); (v) Puerto Rico Electric Power Authority (“**PREPA**”); and (vi) Puerto Rico Public Buildings Authority (“**PBA**” and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “**Debtors**”), by the *Puerto Rico Fiscal Agency and Financial Advisory Authority Act*. Ankura professionals also represent numerous other governmental entities under separate contracts, including, without limitation, the Puerto Rico Aqueduct and Sewer Authority and the Government Development Bank for Puerto Rico with respect to their operational and financial restructurings under the *Puerto Rico Oversight, Management, and Economic Stability Act*. Ankura’s representation of these entities is not adverse to Ankura’s representation of AAFAF or PREPA in the Title III cases.

2. I submit this declaration (the “**Declaration**”) in accordance with the *Puerto Rico Recovery Accuracy in Disclosures Act*, Pub. L. No. 117-82, 48 U.S.C. § 2178(c) (“**PRRADA**”) and rule 2014(a) of the Federal Rules of Bankruptcy Procedure to make certain disclosures contained herein. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I would testify thereto.²

3. In accordance with PRRADA, Ankura has conducted a check for conflicts of interest and other conflicts and connections. Ankura utilizes certain procedures (“**Firm Procedures**”) to determine the Firm’s relationships, if any, to parties that may have a connection to any of the material interested parties. In implementing the Firm Procedures, the following

² Certain of the disclosures set forth herein relate to matters not within my personal knowledge but rather within the knowledge of other employees at Ankura and are based on information provided to me by them.

actions were taken to identify parties that may have connections to the Debtors, and Ankura's relationship with such parties:

- a. Ankura utilized the material interested parties ("**MIPs**") listed on the *Amended List of Material Interested Parties Pursuant to Puerto Rico Recovery Accuracy in Disclosure Act* [ECF No. 20458] (the "**Amended MIP List**").
- b. Ankura compared the names of each of the parties on the Amended MIP List to the names in its master electronic database of the Ankura Entities' clients and vendors (the "**Database**").³ For clients, the Database generally includes the name of each client of the Ankura Entities, the name of each party that has, or had, a substantial role with regard to the subject matter of the Ankura Entity's retention, and the names of the Ankura Entity professionals who are, or were, primarily responsible for matters for such clients. For vendors, the Database generally includes the name of the vendor.
- c. An email was sent to all of the Ankura Entities' Senior Managing Directors, Managing Directors, and all Turnaround & Restructuring practice professionals requesting disclosure of information regarding: (i) any known personal connections between the respondent and/or the Ankura Entities on the one hand, and the MIPs, on the other hand,⁴ (ii) any known connections or representation by the respondent and/or the Firm of any of those MIPs in matters relating to the Debtors; and (iii) any other conflict.
- d. Known connections between former or recent clients and vendors of the Ankura Entities and the MIPs were compiled for purposes of preparing

³ Ankura is affiliated with certain other Ankura-branded entities, including its affiliates, subsidiaries, and parent entities, which entities are managed by the same executive team (such entities the "**Ankura Entities**"). The Database maintained by the Ankura Entities includes information for all of the Ankura Entities. For companies and businesses acquired by any Ankura Entity, the Database captures engagements that were active at the time of such acquisition, as well as any post-acquisition engagements. Otherwise, the Database includes all clients and vendors of the Ankura Entities since Ankura's inception. The Ankura Entities include a trust company (Ankura Trust Company, LLC) and a broker-dealer (Ankura Capital Advisors, LLC). Neither of these entities hold or trade securities for their own account and, as with the other Ankura Entities, the clients of the trust company and broker-dealer entities are included in the Database.

⁴ In reviewing its records and the relationships of its professionals, Ankura did not seek information as to whether any Ankura Entity professional or member of such professional's immediate family: (a) indirectly owns, through a public mutual fund or through partnerships in which certain Ankura Entity professionals have invested but as to which such professionals have no control over or knowledge of investment decisions, securities of the Debtors, or any other party-in-interest; or (b) has engaged in any ordinary course consumer transaction with any party-in-interest. If any such relationship does exist, I do not believe it would impact Ankura's disinterestedness or otherwise give rise to a finding that Ankura holds or represents an interest adverse to the Debtors' estates.

this Declaration. These connections are listed in **Schedule 1** annexed hereto.

4. To provide further detail on the Database and the Firm Procedures, I note that Ankura is a portfolio company of private funds affiliated with Madison Dearborn Partners, LLC (“**MDP**” and such funds together with MDP, the “**MDP Entities**”). As such, the Firm Procedures include a review of MDP and its affiliated funds that have an ownership interest in Ankura, as well as MDP’s other portfolio companies (the “**Portfolio Companies**”) as of April 1, 2022, to determine if such entities appear on the MIP List.

5. The Portfolio Companies are under separate managerial control from the Ankura Entities and do not share any internal systems with any Ankura Entity. Ankura Entities have no ability to access the Portfolio Companies’ or MDP’s systems or confidential information,⁵ nor do the Portfolio Companies⁶ or MDP have the ability to access the Ankura Entities’ systems or confidential information. Certain MDP personnel serve as members of Ankura’s board of directors (the “**MDP Directors**”) and the MDP Directors serve on boards of directors for certain of the Portfolio Companies. However, the MDP Directors are subject to confidentiality obligations and fiduciary duties, which prohibit and prevent the sharing of confidential information between companies for which they have board of director responsibilities. Despite the separation between the Ankura Entities and the Portfolio Companies, the Portfolio Companies and MDP Entities are included in the Database and reviewed as part of the Firm Procedures. I have determined that there are no connections with the Portfolio Companies and MDP Entities that would require disclosure.

⁵ To the extent an Ankura Entity is engaged by another MDP portfolio company to perform services for such company, the Ankura Entities will have access to information from such company applicable to the work being performed. Such information will be subject to confidentiality agreements.

⁶ NFP Corp., another portfolio company of MDP, serves as the Ankura Entities’ insurance broker. In connection therewith, NFP Corp. has access to certain Ankura Entities information. Such information is shared pursuant to a confidentiality agreement.

6. HPS Investment Partners, LLC (“HPS”), through certain investment funds, has a minority, non-controlling interest in Ankura. The Database therefore includes HPS and the above-referenced investment funds. I have determined that there are no connections with such entities that would require disclosure. HPS has one board seat and one board observer seat on Ankura’s board of directors. These board participants are subject to confidentiality obligations and fiduciary duties, and information walls exist to prevent the sharing of confidential information among HPS’s investments. Further, the Ankura Entities have no access to HPS’s or its investments’ systems or confidential information. As such, while HPS is included in Ankura’s Database and reviewed as part of the Firm Procedures, HPS’s affiliates and the entities in which they invest are not.⁷

7. As a result of the Firm Procedures, I have thus far ascertained that, except as may be set forth herein, upon information and belief, that Ankura (a) is a “disinterested person,” as that term is defined in section 101(14) of the Bankruptcy Code, relative to any entity or person on the Amended MIP List and (b) does not represent or hold an adverse interest in connection with the Title III cases.

8. Further, as part of its diverse practice, the Ankura Entities appear in numerous cases and proceedings, and participate in transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who represent MIPs in the Title III Cases. Further, the Ankura Entities performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. Based on

⁷The Northwestern Mutual Life Insurance Company and an affiliate thereof (together, “Northwestern”) own less than two percent of the Ankura Entities’ equity. Northwestern has no board seats or ability to control the activities of the Ankura Entities. Nonetheless, Northwestern is included in the Database and Firm Procedures and I have determined that there are no connections thereto that require disclosure herein.

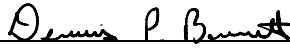
our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors or the Title III cases.

9. Ankura reserves all rights to amend and/or supplement its disclosures contained herein. If additional MIPs are provided to Ankura and any new material relevant facts or relationships are discovered or identified, Ankura will promptly file a supplemental declaration.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Dated: May 16, 2022
New York, NY



Dennis P. Barrett
Senior Managing Director
Ankura Consulting Group, LLC

SCHEDULE 1

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
AETNA LIFE INSURANCE COMPANY (SEGMENT5AHBD)	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
AIG INSURANCE COMPANY	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
AKIN GUMP STRAUSS HAUER & FELD LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
ALVAREZ & MARSAL NORTH AMERICA, LLC	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
AMTRUST FINANCIAL SERVICES, INC.	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	FORMER CLIENT
ANDREW WOLFE	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
ARENT FOX LLP	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	FORMER CLIENT
AVON PRODUCTS, INC. (PUERTO RICO BRANCH)	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	FORMER CLIENT
BANCO POPULAR DE PUERTO RICO AS TRUSTEE FOR POPULAR TAX EXEMPT TRUST FUND	SCHEDULE 9(F) - INACTIVE CLAIMS - COFINA	FORMER CLIENT
BANK OF NEW YORK MELLON	SCHEDULE 7(B) - PLAN SUPPORT AGREEMENT PARTIES - ERS	CURRENT CLIENT
BECTON DICKINSON AND COMPANY	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
BERKELEY RESEARCH GROUP, LLC	SCHEDULE 4(D) - PROFESSIONALS RETAINED IN PREPA TITLE III CASE	CURRENT CLIENT
BLACKROCK FINANCIAL MANAGEMENT INC.	SCHEDULE 7(C) - PLAN SUPPORT AGREEMENT PARTIES - PBA	FORMER CLIENT

¹ Ankura's representation of any current clients is with respect to matters unrelated to the Debtors' Title III cases.

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
BLUEMOUNTAIN CAPITAL MANAGEMENT, L.L.C., ON BEHALF OF ITSELF AND FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	SCHEDULE 7(D) - PLAN SUPPORT AGREEMENT PARTIES - PREPA	FORMER CLIENT
BRACEWELL LLP	SCHEDULE 8(C) - MATERIAL CREDITORS OF THE PBA	CURRENT CLIENT
BRIGADE CAPITAL MANAGEMENT, LP (SEE ATTACHED SCHEDULE A)	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	FORMER CLIENT
BROWN RUDNICK LLP	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
BUCHALTER, A PROFESSIONAL CORPORATION	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
BUTLER SNOW, LLP	SCHEDULE 5(A) - OTHER PARTIES IN INTEREST - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
CADWALADER, WICKERSHAM & TAFT	SCHEDULE 5(A) - OTHER PARTIES IN INTEREST - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
CANYON CAPITAL ADVISORS L.L.C.	SCHEDULE 7(A) - PLAN SUPPORT AGREEMENT PARTIES - COMMONWEALTH	FORMER CLIENT
CARDINAL HEALTH PR 120, INC.	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	AFFILIATE OF CURRENT CLIENT
CENTERBRIDGE PARTNERS, L.P.	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	FORMER CLIENT
CENTERBRIDGE SPECIAL CREDIT PARTNERS II, L.P.	SCHEDULE 7(D) - PLAN SUPPORT AGREEMENT PARTIES - PREPA	AFFILIATE OF FORMER CLIENT
CENTURYLINK, INC. DEFINED BENEFIT MASTER TRUST	SCHEDULE 9(F) - INACTIVE CLAIMS - COFINA	FORMER CLIENT
CIGNA HEALTH AND LIFE INSURANCE COMPANY	SCHEDULE 9(E) - INACTIVE CLAIMS - HTA	CURRENT CLIENT
CITIGROUP GLOBAL MARKETS INC.	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	FORMER CLIENT
CONNECTICUT GENERAL LIFE INSURANCE COMPANY	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	CURRENT CLIENT

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
CONTINENTAL CASUALTY COMPANY	SCHEDULE 8(E) - MATERIAL CREDITORS OF THE HTA	FORMER CLIENT
CORDIS LLC	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
CÓRDOVA & DICK, LLC ROPES & GRAY LLP	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH (COUNSEL)	CURRENT CLIENT
COSTCO WHOLESALE CORPORATION	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	CURRENT CLIENT
CROWE HORWATH LLP	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	CURRENT CLIENT
DAVIDSON KEMPNER PARTNERS	SCHEDULE 8(C) - MATERIAL CREDITORS OF THE PBA	CURRENT CLIENT
DAVIS, POLK & WARDWELL, LLP	SCHEDULE 8(C) - MATERIAL CREDITORS OF THE PBA (COUNSEL)	CURRENT CLIENT
DEBEVOISE & PLIMPTON LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
DECHERT LLP	SCHEDULE 9(E) - INACTIVE CLAIMS - HTA (COUNSEL)	CURRENT CLIENT
DELOITTE CONSULTING LLP	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	AFFILIATE OF CURRENT CLIENT
DENTONS US LLP	SCHEDULE 9(E) - INACTIVE CLAIMS - HTA (COUNSEL)	CURRENT CLIENT
DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE	SCHEDULE 9(F) - INACTIVE CLAIMS - COFINA	CURRENT CLIENT
DEPT OF HOMELAND SECURITY USA	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	FORMER CLIENT
DLA PIPER LLP (US)	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
DRINKER BIDDLE & REATH LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
DUCERA PARTNERS L.L.C.	SCHEDULE 7(A) - PLAN SUPPORT AGREEMENT PARTIES - COMMONWEALTH (FINANCIAL ADVISORS AND ACCOUNTANTS)	CURRENT CLIENT

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
EDWARDS LIFESCIENCES TECHNOLOGY SARL	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
ERNST & YOUNG LLP	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
ESTRELLA, LLC	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
ETHICON L.L.C.	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
FEDERAL DEPOSIT INSURANCE CORP (FDIC)	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	FORMER CLIENT
FEDERAL EMERGENCY MANAGEMENT-FEMA	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
FERRAIUOLI LLC	SCHEDULE 5(A) - OTHER PARTIES IN INTEREST - COMMONWEALTH	VENDOR
FERROVIAL AGROMAN, S.A.	SCHEDULE 8(E) - MATERIAL CREDITORS OF THE HTA	CURRENT CLIENT
FINANCIAL GUARANTY INSURANCE CORPORATION	SCHEDULE 5(A) - OTHER PARTIES IN INTEREST - COMMONWEALTH	FORMER CLIENT
FIRSTBANK PUERTO RICO	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
FOLEY & LARDNER LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST	SCHEDULE 7(A) - PLAN SUPPORT AGREEMENT PARTIES - COMMONWEALTH	AFFILIATE OF CURRENT CLIENT
FROST BROWN TODD L.L.C.	SCHEDULE 9(F) - INACTIVE CLAIMS - COFINA (COUNSEL)	CURRENT CLIENT
FTI CONSULTING, INC.	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	FORMER CLIENT
GENERAL ELECTRIC COMPANY AND GE INDUSTRIAL OF PR LLC AND CARIBE GE INTERNATIONAL OF PUERTO RICO, INC.	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	AFFILIATE OF CURRENT CLIENT

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
GENOVESE JOBLOVE & BATTISTA, P.A.	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
GIBSON, DUNN & CRUTCHER LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
GODFREY & KAHN, S.C.	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
GOLDMAN SACHS ASSET MANAGEMENT, L.P.	SCHEDULE 7(A) - PLAN SUPPORT AGREEMENT PARTIES - COMMONWEALTH	FORMER CLIENT
GOLDMAN SACHS BANK USA	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	CURRENT CLIENT
GOODWIN PROCTER LLP	SCHEDULE 8(C) - MATERIAL CREDITORS OF THE PBA (COUNSEL)	CURRENT CLIENT
GREAT AMERICAN INSURANCE COMPANY	SCHEDULE 9(F) - INACTIVE CLAIMS - COFINA	FORMER CLIENT
GREENBERG TRAURIG, LLP	SCHEDULE 4(D) - PROFESSIONALS RETAINED IN PREPA TITLE III CASE	CURRENT CLIENT
GUIDANT PUERTO RICO, B.V. D/B/A BOSTON SCIENTIFIC	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	AFFILIATE OF FORMER CLIENT
HAGENS BERMAN SOBOL SHAPIRO LLP	SCHEDULE 9(D) - INACTIVE CLAIMS - PREPA (COUNSEL)	CURRENT CLIENT
HDI GLOBAL INSURANCE COMPANY	SCHEDULE 9(E) - INACTIVE CLAIMS - HTA	CURRENT CLIENT
HEWLETT PACKARD CARIBE BV, LLC	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	AFFILIATE OF FORMER CLIENT
HILTON WORLDWIDE INTERNATIONAL PUERTO RICO LLC	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	AFFILIATE OF FORMER CLIENT
HOGAN LOVELLS US LLP	SCHEDULE 8(C) - MATERIAL CREDITORS OF THE PBA	CURRENT CLIENT
HOLLAND & KNIGHT LLP	SCHEDULE 8(E) - MATERIAL CREDITORS OF THE HTA (COUNSEL)	CURRENT CLIENT
INVESCO ADVISERS INC	SCHEDULE 8(C) - MATERIAL CREDITORS OF THE PBA	AFFILIATE OF CURRENT CLIENT
JANSSEN ORTHO LLC	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
JENNER & BLOCK LLP	SCHEDULE 4(A) - PROFESSIONALS RETAINED	CURRENT CLIENT

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
	IN COMMONWEALTH TITLE III CASE	
JOHNSON & JOHNSON INTERNATIONAL	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
JONES DAY	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
KASOWITZ BENSON TORRES LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
KIRKLAND & ELLIS LLP	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	CURRENT CLIENT
KRAMER LEVIN NAFTALIS & FRANKEL, LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
LATHAM & WATKINS LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
LINDE GAS PUERTO RICO INC.	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	AFFILIATE OF CURRENT CLIENT
LUSKIN, STERN & EISLER LLP	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
MACY'S PUERTO RICO	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	AFFILIATE OF CURRENT CLIENT
MARATHON ASSET MANAGEMENT, LP, ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	FORMER CLIENT
MARINI PIETRANTONI MUNIZ LLC	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	FORMER CLIENT
MASLON LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
MAYER BROWN LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
MCDERMOTT WILL & EMERY LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
MCKINSEY & COMPANY PUERTO RICO CONSULTING, INC.	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	FORMER CLIENT
MILBANK LLP	SCHEDULE 9(C) - INACTIVE CLAIMS - PBA (COUNSEL)	CURRENT CLIENT
MMM HEALTHCARE, L.L.C.	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	CURRENT CLIENT
MOORE & VAN ALLEN P.L.L.C.	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	CURRENT CLIENT
MORGAN, LEWIS & BOCKIUS, LLP	SCHEDULE 9(E) - INACTIVE CLAIMS - HTA (COUNSEL)	CURRENT CLIENT
MORRISON & FOERSTER, LLP	SCHEDULE 9(E) - INACTIVE CLAIMS - HTA (COUNSEL)	CURRENT CLIENT
MUNGER, TOLLES & OLSON LLP	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
NESTLE PUERTO RICO, INC.	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
NIXON PEABODY LLP	SCHEDULE 4(D) - PROFESSIONALS RETAINED IN PREPA TITLE III CASE	CURRENT CLIENT
O'MELVENY & MYERS LLP	SCHEDULE 5(A) - OTHER PARTIES IN INTEREST - COMMONWEALTH	CURRENT CLIENT
O'NEILL & BORGES LLC	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	FORMER CLIENT
OMEGA ENGINEERING, L.L.C.	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
PAUL HASTINGS LLP	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP	SCHEDULE 7(A) - PLAN SUPPORT AGREEMENT PARTIES - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
PERELLA WEINBERG PARTNERS	SCHEDULE 7(A) - PLAN SUPPORT AGREEMENT PARTIES - COMMONWEALTH (FINANCIAL ADVISORS AND ACCOUNTANTS)	FORMER CLIENT

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
PFIZER PHARMACEUTICALS LLC	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
PJT PARTNERS LP	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	FORMER CLIENT
PROCTER & GAMBLE COMMERCIAL LLC	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	CURRENT CLIENT
PROSKAUER ROSE LLP	SCHEDULE 4(A) - PROFESSIONALS RETAINED IN COMMONWEALTH TITLE III CASE	CURRENT CLIENT
PUERTO RICO AQUEDUCT AND SEWER AUTHORITY	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	CURRENT CLIENT
PUERTO RICO ELECTRIC POWER AUTHORITY	SCHEDULE 1 - DEBTORS	CURRENT CLIENT
PUERTO RICO FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY	SCHEDULE 5(A) - OTHER PARTIES IN INTEREST - COMMONWEALTH	CURRENT CLIENT
PUMA ENERGY CARIBE, L.L.C.	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	CURRENT CLIENT
QUINN EMANUEL URQUHART & SULLIVAN, LLP	SCHEDULE 7(A) - PLAN SUPPORT AGREEMENT PARTIES - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
REED SMITH LLP	SCHEDULE 7(B) - PLAN SUPPORT AGREEMENT PARTIES - ERS (COUNSEL)	CURRENT CLIENT
ROPES & GRAY LLP	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH (COUNSEL)	CURRENT CLIENT
SALDANA, CARVAJAL & VELEZ-RIVE, P.S.C.	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH (COUNSEL)	CURRENT CLIENT
SALICHS POU & ASSOCIATES, P.S.C.	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH (COUNSEL)	FORMER CLIENT
SAUL EWING ARNSTEIN & LEHR LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
SCHULTE ROTH & ZABEL LLP	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH (COUNSEL)	FORMER CLIENT

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
SCULPTOR CAPITAL LP	SCHEDULE 8(C) - MATERIAL CREDITORS OF THE PBA	FORMER CLIENT
SEWARD & KISSEL LLP	SCHEDULE 8(B) - MATERIAL CREDITORS OF THE ERS (COUNSEL)	FORMER CLIENT
SHEARMAN & STERLING LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	FORMER CLIENT
SHELL TRADING (US) COMPANY	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	CURRENT CLIENT
SIMPSON THACHER & BARTLETT LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
STEPTOE & JOHNSON, LCC	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
STRADLING YOCCA CARLSON & RAUTH, PC	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH (COUNSEL)	FORMER CLIENT
STRATEGIC INCOME FUND - MMHF	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	CURRENT CLIENT
STROOCK & STROOCK & LAVAN LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	FORMER CLIENT
SUSMAN GODFREY LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
THE BANK OF NEW YORK MELLON, AS FISCAL AGENT	SCHEDULE 9(B) - INACTIVE CLAIMS - ERS	CURRENT CLIENT
THE BANK OF NEW YORK MELLON, AS TRUSTEE	SCHEDULE 9(F) - INACTIVE CLAIMS - COFINA	CURRENT CLIENT
THE TRAVELERS INDEMNITY COMPANY	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	FORMER CLIENT
U.S. BANK NATIONAL ASSOCIATION	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	CURRENT CLIENT

MATERIALLY INTERESTED PARTY	APPLICABLE SCHEDULE¹	RELATIONSHIP TO ANKURA
UMB BANK, N.A., AS SUCCESSOR TRUSTEE FOR THE PUERTO RICO INFRASTRUCTURE FINANCING AUTHORITY ("PRIFA") MENTAL HEALTH INFRASTRUCTURE REVENUE BONDS, 2007 SERIES A (MEPSI CAMPUS PROJECT)	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
UNITED STATES OF AMERICA	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH	FORMER CLIENT
VITOL INC.	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	CURRENT CLIENT
WACHTELL, LIPTON, ROSEN & KATZ	SCHEDULE 8(A) - MATERIAL CREDITORS OF THE COMMONWEALTH (COUNSEL)	FORMER CLIENT
WEIL, GOTSHAL & MANGES LLP	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA (COUNSEL)	CURRENT CLIENT
WESTERN SURETY COMPANY AND CONTINENTAL CASUALTY COMPANY	SCHEDULE 8(E) - MATERIAL CREDITORS OF THE HTA	FORMER CLIENT
WHARTON & GARRISON LLP	SCHEDULE 8(E) - MATERIAL CREDITORS OF THE HTA (COUNSEL)	CURRENT CLIENT
WHITE & CASE LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
WHITEBOX ADVISORS L.L.C.	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
WILLKIE FARR & GALLAGHER LLP	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH (COUNSEL)	CURRENT CLIENT
WILMINGTON TRUST, NATIONAL ASSOCIATION	SCHEDULE 9(A) - INACTIVE CLAIMS - COMMONWEALTH	FORMER CLIENT
YOUNG CONAWAY STARGATT & TAYLOR LLP	SCHEDULE 9(E) - INACTIVE CLAIMS - HTA	CURRENT CLIENT
LIFE INSURANCE COMPANY OF NORTH AMERICA	SCHEDULE 8(D) - MATERIAL CREDITORS OF THE PREPA	VENDOR